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ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.  
Centerville, Louisiana  
ANNUAL FINANCIAL REPORT  
June 30, 2000

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. This report is available for public inspection at the House Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Substate Date 8-EC-01

ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.  
Cottleville, Louisiana

TABLE OF CONTENTS

	<u>Page</u>
PART I. INDEPENDENT AUDITOR'S REPORT	1
PART II. FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Activities	3
Statement of Cash Flow	4
Statement of Functional Expenses	5
PART III. NOTES TO THE FINANCIAL STATEMENTS	6 - 9
PART IV. INDEPENDENT AUDITOR'S REPORTS REQUIRED BY <u>GOVERNMENTAL AUDITING STANDARDS</u>	10
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <u>Governmental Auditing Standards</u>	11 - 12
PART V. SCHEDULES AND DATA COLLECTION FORM	13
Summary Schedule of Prior Audit Findings	14
Management's Corrective Action Plan for Current Year Findings	15
Data Collection Form	16

**GUIDRY & CHALVIN**  
MEMBER FIRM OF THE AMERICAN  
INDEPENDENT ACCOUNTING CORPORATION  
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ASSOCIATION OF  
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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
St. Mary Association for Retarded Citizens, Inc.  
Centerville, Louisiana 70522

We have audited the accompanying statement of financial position of the St. Mary Association for Retarded Citizens, Inc. (a nonprofit organization) as of June 30, 2000 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the St. Mary Association for Retarded Citizens, Inc. as of June 30, 2000 and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated August 9, 2000, on our consideration of the Association's internal control over financial reporting and our tests of its compliance with certain provision of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

*Guidry & Chalvin, CPAs*  
Certified Public Accountants

Franklin, Louisiana  
August 9, 2000

ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.  
Cottleville, Louisiana

STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2009

**ASSETS**

Current Assets:

Cash and cash equivalents		\$ 67,326
Accounts Receivable:		
Grants and contracts	\$ 6,729	
Medicaid/Medicaid	4,874	
Other	<u>250</u>	10,856
Prepaid expenses		<u>1,471</u>
Total current assets		79,853

Fixed Assets:

Building and improvements	113,723	
Furniture and equipment	50,692	
Vehicles	<u>114,549</u>	
	279,874	
Less: accumulated depreciation	<u>(198,828)</u>	<u>79,945</u>

**TOTAL ASSETS** **\$ 159,798**

**LIABILITIES AND NET ASSETS**

Current Liabilities:

Accounts payable and accrued expenses	\$ <u>5,201</u>
Total current liabilities	<u>5,201</u>
Total liabilities	5,201

Net Assets:

Unrestricted net assets	<u>154,597</u>
-------------------------	----------------

**TOTAL LIABILITIES AND NET ASSETS** **\$ 159,798**

The accompanying notes are an integral part of these financial statements.

ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.  
Centerville, Louisiana

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2000

	Unrestricted
	2000
<b>SUPPORT AND REVENUE:</b>	
Support:	
Grants and contracts	\$ 118,072
Contributions	14,615
United Way	458
Total support	<u>133,145</u>
Revenue:	
Program service fees	39,431
Membership fees	3,540
Medicaid/Medicare	35,672
Interest income	1,658
Other	<u>2,889</u>
Total revenue	<u>84,221</u>
<b>TOTAL SUPPORT AND REVENUE</b>	<u>217,379</u>
<b>EXPENSES:</b>	
Program services:	
Adult Habilitation	204,200
Support services:	
General and administrative	<u>9,001</u>
Total expenses	<u>214,001</u>
Change in net assets	3,418
Net assets, beginning of year	<u>150,079</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 154,382</u>

The accompanying notes are an integral part of these financial statements.

ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.  
Centerville, Louisiana

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2000

	<u>2000</u>
CASH FLOWS USED FOR OPERATING ACTIVITIES:	
Change in net assets	\$ 3,418
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	12,300
Increase in accounts receivable	(3,481)
Increase in prepaid expenses	(1,471)
Increase in accounts payable and accrued expenses	<u>872</u>
Net cash provided by operating activities	<u>11,432</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of property and equipment	<u>(2,062)</u>
Net cash used by investing activities	<u>(2,062)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	8,380
CASH AND CASH EQUIVALENTS-JUNE 30, 1999	<u>58,346</u>
CASH AND CASH EQUIVALENTS-JUNE 30, 2000	<u>\$ 62,326</u>

The accompanying notes are an integral part of these financial statements.

ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.  
Centerville, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2000

	<u>PROGRAM SERVICES</u>		
	<u>Adult Habitat</u>	<u>General and Administration</u>	<u>Total Expenses</u>
Salaries	\$ 123,118	\$ -	\$ 123,118
Payroll Taxes	<u>9,568</u>	<u>-</u>	<u>9,568</u>
Total Salaries and Related Expenses	132,686		132,686
Professional Fees	1,500	2,750	4,250
Supplies	2,512	-	2,512
Telephone	850	-	850
Postage	146	99	245
Transportation	17,305	-	17,305
Conference & Meetings	1,133	42	1,165
Insurance	14,680	450	15,130
Repairs & Maintenance	6,047	1,563	7,610
Drug Testing	506	-	506
Utilities	5,723	-	5,723
Program Service Supplies	7,018	-	7,018
Miscellaneous	62	304	366
Dues	248	4,351	4,599
Office Expense	<u>1,475</u>	<u>282</u>	<u>1,757</u>
Total Expenses Before Depreciation	191,691	9,691	201,782
Depreciation Expense	<u>12,309</u>	<u>-</u>	<u>12,309</u>
Total Expenses	<u>\$ 204,000</u>	<u>\$ 9,691</u>	<u>\$ 214,051</u>

The accompanying notes are an integral part of these financial statements.

ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.  
Centerville, Louisiana

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

St. Mary Association for Retarded Citizens, Inc. operates a non-profit school located in Centerville, Louisiana. The Association provides adult day services to the mentally retarded adults of St. Mary Parish. Individuals perform a wide variety of vocational activities such as recycling, horticulture, and janitorial. The Association is supported primarily through a grant from the Louisiana Department of Health and Hospitals - Office for Citizens with Developmental Disabilities. This contract is funded with 100% State-General Funds.

Income Tax Status

St. Mary Association for Retarded Citizens, Inc. is a non-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Cash and Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.



ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.  
Catonville, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2000

Property and Equipment

Property and equipment are carried at cost or if donated, at the approximate fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed using the modified accelerated cost recovery system over the estimated useful lives of the respective assets. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in income for the period.

Contributed Service

During the year ended June 30, 2000, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Association at the center, but those services do not meet the criteria for recognition under SFAS No. 116, "Accounting for Contributions Received and Contributions Made".

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations". Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.  
Cottleville, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2000

Contributions

The Association has also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made." Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Support and Revenue

St. Mary Association for Retarded Citizens, Inc. entered into a contract with the Louisiana Department of Health and Hospitals - Office for Citizens with Development Disabilities to provide habilitation services to mentally retarded adults in St. Mary Parish. Grant funds are paid monthly to the Association on a per diem basis until the contract amount is reached. Once the contract amount is reached, no more funds are disbursed to the Association. The Association files a monthly report of allowable expenses with the Office for Citizens with Development Disabilities. Allowable expenses are determined by the Office for Citizens with Development Disabilities.

The Association receives program service fees from janitorial services, recycling programs, and selling of second hand items. The Association also received medicaid payments for billable client services. Support and revenue are recognized when earned.

NOTE 2: SUMMARY OF GRANT FUNDING

St. Mary Association for Retarded Citizens, Inc. was primarily funded through the following grants for the period July 1, 1999 to June 30, 2000:

Funding Source	Grant Contract Number	Grant Contract Period	Total Grant/ Contract	Recognized Support
Louisiana Department of Health and Hospitals	643423	7/1/99-6/30/00	\$ 118,072	\$ 118,072
TOTAL GRANTS				\$ 118,072

ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.  
Centerville, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 3: ACCOUNTS RECEIVABLE-GRANTS AND CONTRACTS

As of June 30, 2000, accounts receivable from grants was composed of:

Louisiana Department of Health and Hospitals	<u>\$ 5,729</u>
TOTAL	<u>\$ 5,729</u>

NOTE 4: PREPAID EXPENSES

As of June 30, 2000, prepaid expenses were composed of:

Auto insurance	\$ 736
Directors' and officers' liability insurance	161
Fire insurance	362
General insurance	<u>152</u>
TOTAL PREPAID EXPENSES	<u>\$ 1,411</u>

**Independent Auditor's Report Required  
By Governmental Auditing Standards**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
St. Mary Association for Retarded Citizens, Inc.  
Centerville, Louisiana 70522

We have audited the financial statements of the St. Mary Association for Retarded Citizens, Inc. (a non-profit organization) as of and for the year ended June 30, 2000 and have issued our report thereon dated August 9, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the St. Mary Association for Retarded Citizens financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the St. Mary Association for Retarded Citizens's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a

Report on Internal Control  
August 9, 2000  
Page Two

relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors of the St. Mary Association of Retarded Citizens, its management and its grantor agencies. However, this report is a matter of public record and its distribution is not limited.

*Dwight R. Chavoin, CPA's*  
Certified Public Accountants

Franklin, Louisiana  
August 9, 2000

## **Schedules and Data Collection Form**

## Schedule 1

## ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2000

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>

Note: There were no prior year audit findings to be listed in this schedule.



## Schedule 2

## ST. MARY ASSOCIATION FOR RETARDED CITIZENS, INC.

Management's Corrective Action Plan for Current Year Audit Findings  
For the Year Ended June 30, 2000

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**Note:** There are no current year audit findings or management letter comments to be included in this schedule.

**DATA COLLECTION FORM**

**FOR REPORTING ON ABOVE BY STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES**

Send Form 3200-0001 to your auditor as a supplement to the form.

RE TURN to: Legislative Auditor

Attn: Engagement Processing  
Post-Office Box 90000  
Sacramento, California 95834-0000

Date Submitted 12/15/00

1. Fiscal Year Ending Date For This Submission:

12/31/00

2. Audit Period Covered:

☒ Annual ☐ Biennial

☐ Other: \_\_\_\_\_

3. Type of Report:

- ☐ Single Audit ☐ GAS-Audit Standards Audit  
☐ Compliance ☐ Compliance/Assertion  
☐ Program Audit ☒ Other

**A. AUDITEE INFORMATION**

Auditee Name:

ST. MARY ASSOCIATION

FOR RETIRED CITIZENS, INC.

1000 NORTH HANCOCK ST. SUITE 100

CHICO, CALIFORNIA 95926

PO BOX 100

CHICOVILLE, CA 95926

70727

Auditee Contact:

JAMES FONTENOT, JR. PRESIDENT

Telephone:

(530) 836-9445 (337) 836-9445

Fax: \_\_\_\_\_

**B. AUDITOR INFORMATION**

Auditor Name:

GILBERT & CHANIN, CPA'S

1013 MAIN STREET

CHICO, CALIFORNIA 95926

P.O. BOX 100

CHICOVILLE, CA 95926

70727

Auditor Contact:

WILLIAM C. BOWEN, CPA

Telephone:

(530) 836-0272 (337) 836-0272

Fax: \_\_\_\_\_

Component Data Included Within the Report and for Which No Separate Report Should Be Issued:

If there were no modifications to the audited financial system, all reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box. Do not complete the rest of the form.

☒

**C. FINANCIAL STATEMENTS**

a. Type of audit report on financial statements: ☐ Not Applicable

☐ Unqualified Opinion ☐ Qualified Opinion ☐ Adverse Opinion ☐ Disclaimer of Opinion

b. Is a (typing) statement explanatory paragraph included in the audit report?

☐ Yes ☐ No

c. Discovery of the facts have definite legal consequences?

☐ Yes ☐ No

d. Is there a related party transaction?

☐ Yes ☐ No

e. REVENUE (GROSS):

Do the comments on material control include: ☐ material weaknesses ☐ reportable conditions ☐ not applicable

f. LIABILITY (NET):

Do the comments on compliance include: ☐ illegality ☐ noncompliance ☐ not applicable

g. MANAGEMENT (OTHER FUNDING CAPTION AND NO):

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Do any findings without response, other violations or related party transactions? ☐ Yes ☐ No

Do any findings without action of local legislative council? ☐ Yes ☐ No

h. SCHEDULE OF PRIOR YEAR NONCOMPLIANCE CORRECTED CONTINGUOUSLY WITHIN COMMENTS

(Funding/Caption and No):

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

AUDITEE SIGNATURE

James Fontenot Jr.

on 8/19/00